

Statement Showing Taxable Valuations and Mills Apportioned by the County  
Board of  
Commissioners of the County of CHIPPEWA for the Year 2004

This report is issued under the authority of P.A. 282 of 1905. Filing of this report is mandatory. Failure to complete and file this report may result in a penalty of \$100.

1 All Property	Non Home- Stead	2 School Districts Name and Code	3 Township/City Where Located	4 Taxable Valuation	Millages		8 County Use (Notes)
					5 ISD Only Allocated	Extra Voted 6 Operating    7 Bldg.Site/Debt	
X		RUDYARD SCHOOL    17110	DAFTER TWP	4,694,100		6.0500	
	X		DAFTER TWP	1,679,870		16.8009	
X			KINROSS CHTR TWP	35,716,309		6.0500	
	X		KINROSS CHTR TWP	18,259,245		16.8009	
X			RUDYARD TWP	26,206,744		6.0500	
	X		RUDYARD TWP	9,145,607		16.8009	
X			TROUT LAKE TWP	18,098,100		6.0500	
	X		TROUT LAKE TWP	11,416,046		16.8009	
X		BRIMLEY AREA        17140	BAY MILLS TWP	34,053,400		7.5600	
	X		BAY MILLS TWP	19,478,570		18.0000	
X			CHIPPEWA TWP	5,515,100		7.5600	
	X		CHIPPEWA TWP	3,854,707		18.0000	
X			DAFTER TWP	5,275,200		7.5600	
	X		DAFTER TWP	1,609,126		18.0000	
X			SUPERIOR TWP	29,352,620		7.5600	
	X		SUPERIOR TWP	14,476,065		18.0000	
X		WHITEFISH SCHOOL   17160	WHITEFISH TWP	47,748,685		-	
	X		WHITEFISH TWP	33,909,407		18.0000	
X		TAHQUAMENON        48040	HULBERT TWP	6,571,750		1.6500	
	X		HULBERT TWP	4,481,628		18.0000	
X		LES CHENEUX         49040	RABER TWP	62,700		2.9851	
	X		RABER TWP	-		18.0000	
X		EUP ISD                17000	TOTAL COUNTY	802,649,760	0.1976	0.7922	

IF YOU NEED MORE ROOM, DUPLICATE THIS SHEET  
RIGHT CLICK ON THE 'Page 4 - Schools' TAB BELOW  
SELECT 'Move or Copy'  
IN THE 'Before Sheet' BOX, CLICK ON 'move to end'  
CLICK IN THE 'Create a Copy' BOX  
CLICK OK

TO: EQUALIZATION DIRECTOR

**SUBJECT: APPORTIONMENT REPORT (FORM L-4402) AND FORM L-4029'S**

In a letter dated July 17, 2001, the State Tax Commission notified Equalization Directors and County clerks of the new language in Public Acts 35 of 2001 and 36 of 2001, which went into effect June 29, 2001. The letter states in part, "PA 35 of 2001 directs that, starting in 2001, the Equalization Director shall file the annual Apportionment Report...In the past, the Apportionment Report was filed by the County Clerk."

**REMINDERS**

It has been found that the ink on some of the printer generated reports smears when wet. Please test your printed copy to see if it will smear when wet. If it does, please make a photo copy of your printed form for signatures.

An additional page has been added to the L-4402 Apportionment Report for the reporting of Authority Millage Rates such as District Libraries, Fire Authorities, Metro Authorities, etc. Please see the enclosed instructions for further details.

Downtown Development Authorities, District Libraries, Transit Authorities, Fire Authorities, as well as any other Authority, that levies millage is a unit of government and therefore under MCL Sec 211.34d are required to submit an L-4029 Tax Rate Request Form.

**DUE DATE**

Please file the completed form no later than **October 31st** with the State Tax Commission and retain a duplicate for your records.

Line by line instructions and an example of a completed L-4402 Apportionment Report are included in this packet.

**COMPUTERIZED APPORTIONMENT REPORTS (FORM L-4402)**

A number of counties have been submitting their own computerized version of the L-4402 report instead of using the form we provide. While this is acceptable, we ask that the reports be formatted to resemble, as close as possible, our form.

## **FORM AVAILABLE ON DISK, BY E-MAIL, OR ON TREASURY'S WEBSITE**

We now have the blank Apportionment Report, in Microsoft Excel format, available on disk. If you would like to receive the form on disk or by e-mail, please contact Darcy Marusich, at (517) 335-1218 or at marusichd@michigan.gov. A pdf version of this form is also available on the Department of Treasury's Web Site at the following address;

[http://www.michigan.gov/treasury/0,1607,7-121-1748\\_1876\\_1907-5728--,00.html](http://www.michigan.gov/treasury/0,1607,7-121-1748_1876_1907-5728--,00.html)

If this form is submitted electronically please send the original signed copy along with the L-4029 reports.

## **L-4029 FORMS**

Also enclosed is a blank copy of form L-4029 with instructions. Please attach a copy of the completed L-4029 form which is submitted to you by each taxing unit for which a property tax is to be levied in the county, i.e., each city, township, village, K-12 school district, intermediate school district, community college, and authority. **If you plan on submitting the Apportionment Report electronically, please insure that the L-4029 reports are sent under separate cover along with the signed copy of the Apportionment Report.**

Section 211.34d of the Michigan Compiled Law provides that: "At the annual session in October, the county board of commissioners shall not authorize the levy of a tax unless the governing body of the taxing jurisdiction has certified that the requested millage has been

reduced, if necessary, in compliance with section 31 of article 9 of the state constitution of 1963." This is known as the "Headlee" millage rollback. In addition, millage rate rollbacks may

be necessary pursuant to sections 211.34 (Truth in Assessing or Truth in County Equalization) and /or 211.24e (Truth in Taxation) of the Michigan Compiled Laws. In counties only, rollbacks may also be necessary for the Convention Facilities Tax or Cigarette Tax.

However, a county, which complies with Section 16 of the Uniform Budgeting and Accounting Act, is not required to make the calculations relating to the Convention Facilities Tax or the Cigarette Tax.

## **RENAISSANCE ZONES**

**Pursuant to section 7ff of the General Property Tax Act.**

"For taxes levied after 1996, except as otherwise provided in subsections (2) and (3) and except as limited in subsections (4), (5), and (6), real property in a renaissance zone and personal property located in a renaissance zone is exempt from taxes collected under this act to the extent and for the duration provided pursuant to the Michigan renaissance zone act, 1996 PA 376, MCL 125.2681 to 125.2696."

**211.7ff (2)** Real and personal property in a renaissance zone is not exempt from collection of the following:

- a) Bonded debt mills
- b) Intermediate School District enhancement millage
- c) School District building and site
- d) School District sinking fund mills
- e) Special assessment levied by the local tax collecting unit in which the property is located. (Not to be reported on the L-4029 or the L-4402 Apportionment Report)

If any of the townships, cities or villages within your county have a renaissance zone, please **do not** include the taxable valuation of the renaissance zone with the taxable valuation reported for the township, city or village that it is within. Report the taxable valuation of the renaissance zone on a separate line. Report only the debt millage rate levied on the renaissance zone property on the separate line. If a K-12 school district has a **renaissance zone** within its boundaries, an extra line will also be required. Use the extra line to report the taxable valuation of all of the property within the renaissance zone and any sinking fund and/or debt millage rates. Do not include the renaissance zone's taxable valuation with the lines normally used by each school district to report "All Property" and "Non-Homestead Property"; instead, report the renaissance zone's taxable valuation on a separate line. You do not need to deduct and report separately **renaissance zone** taxable valuations in the taxable valuations reported for the Intermediate School District or Community College.

## **SCHOOL DISTRICT TAXES**

Report school district taxable valuations and millage rates on page three of form L-4402. Each local (K-12) school district will need at least two lines to report the required information. One line will be used to report the total taxable valuation for **ALL PROPERTY** in the school district. Report building and site, sinking fund and/or debt millage rates on the **ALL PROPERTY** line. The other line will be used to report **NON-HOMESTEAD** property.

The **Non-Homestead** column will be used to report only the non-homestead taxable valuation and up to 18 mills of the local school district operating millage. This levy will be less than 18 mills when a local school district levies a supplemental ("hold harmless") millage because the supplemental millage is levied on **ALL PROPERTIES**.

Do not report allocated or separate (fixed) millage rates in column 5 on page 2 for K-12 school districts. Only Intermediate School District operating millages should be reported in this column.

## **SCHOOL DISTRICTS WHICH LEVY A SUMMER TAX**

In the past the Property Tax Division has received numerous questions regarding the preparation of the apportionment report and its adoption by the county board of commissioners in those counties in which school districts have levied a portion of their total authorized millage as a summer collection. We again emphasize, that in those cases, the apportionment report should indicate the total rate authorized for the year, but must also include a footnote or other appropriate entry to indicate the number of mills levied as a summer collection and the number of mills remaining to be levied as the winter collection. This information is necessary to insure that a school district millage already levied as a summer collection will not also be included in the winter levy.

Please return the completed and signed apportionment report (L-4402) along with the copies of all of the L-4029 Millage Request forms to our office **on or before OCTOBER 31st**. Please keep a copy for your records. Mail to:

Michigan Department of Treasury  
State Tax Commission/ Property Tax Division  
P.O. Box 30471  
Lansing, MI 48909-7971

Please address your questions about the Apportionment Report to Darcy Marusich at (517) 335-1218

## INSTRUCTIONS FOR COMPLETING L-4402 FORM

### Apportionment Report

Statement Showing Taxable Valuations and Mills Apportioned by the County Board of Commissioners

## PAGE 1 INSTRUCTIONS

Enter the county name and tax year on the title line.

Column 1 List townships within county.

Column 2 List the taxable valuations as of state equalization (4th Monday in May) for the county and all

townships within the county.

If any townships have **renaissance zones**, do not include the taxable valuation of the renaissance zone in the taxable value of the township. Instead, deduct the renaissance zone taxable value and report it on a separate line directly underneath the township it is located within.

Report millage rates that the County Board of Commissioners directs to be levied in columns 3, 4, and 5.

Column 3 Report Separate or Allocated millage rates.

Column 4 Report total of extra-voted millage rates for operating purposes.

Column 5 Report Building and Site, Debt and Sinking Fund millage rates.

For any renaissance zone taxable value listed, report only the total township debt millage to be levied in the renaissance zone.

Column 6 Report the purpose of the extra-voted operating and debt rates reported in columns 4 and/or 5.

---

---

## PAGE 2 INSTRUCTIONS

Enter the county name and tax year on the title line.

Column 7 List each city and village within the county.

Column 8 List the taxable valuations as of state equalization (4th Monday in May) for the cities and villages.

If any city or village has a **renaissance zone**, do not include the taxable valuation of the renaissance zone in the taxable value of the city or village. Instead, deduct the renaissance zone taxable value and report it on a separate line directly underneath the city or village it is located within.

Column 9 List the total tax rate for the city or village.

If a city or village has a renaissance zone, the only millage rate to be reported is the total city or village debt millage.

Column 10 Report the dollar amount of ad valorem taxes levied for each city and village.

**AUTHORITY INFORMATION IS TO BE REPORTED ON PAGE 3 OF THE FORM.**

---

## PAGE 3 INSTRUCTIONS

Enter the county name and tax year on the title line.

Column 11 List all authorities levying millage within the county. List all District Libraries first under the

‘District Library’ heading at the top of the column. List all other authorities such as DDA, Fire, Pool, Cemetery, Hospital, etc. under the ‘Other’ heading in the center of the column.

**NOTE: Do not report DDAs that capture millage. Only list a DDA if it is levying it’s own millage under MCL 125.1662 Sec 12.**

Column 12 List the total taxable value of the authority within the county.

Column 13 List the total operating millage rate for the authority.

Column 14 List the total debt millage rate for the authority.

**NOTE:** Any authority levying millage is a unit of government for which a property tax is levied and under 211.34d is required to submit an L-4029 form. Please include a copy of the L-4029 for each authority with the completed L-4402 Apportionment Report.

**SCHOOL DISTRICT, INTERMEDIATE SCHOOLS, AND COMMUNITY COLLEGE INFORMATION IS TO BE REPORTED ON PAGE 4 OF THE FORM.**

---

## **PAGE 4 INSTRUCTIONS**

Enter the county name and tax year on the title line.

### **K-12 School Districts**

Column 1 Mark the box either All Property or Non-Homestead. Non-Homestead information should be reported directly below All Property information.

Column 2 List all the K-12 School Districts, then Intermediate School Districts and finally, all Community Colleges.

Column 3 List the township or city that the K-12 School District is located within.

Each local (K-12) school district will need at least two lines to report the required information for each township or city they are located within.

The first line will be used to report the total taxable valuation for **ALL PROPERTY** in the school district within a particular township or city.

A second line will be used to report the taxable valuation of **NON-HOMESTEAD** property of the school district within the township or city.

If a K-12 school district has a **Renaissance Zone** within its boundaries, a third line will be required to report the taxable valuation of the renaissance zone within that township or city which the school district is within.

Column 4 Report the applicable taxable valuations.

**K-12 Schools:** Report both the All Property and Non-Homestead Taxable valuations for each local unit.

**ISD and Community Colleges:** Report only the total taxable valuation within the county for the Intermediate School Districts and Community Colleges. They do not have to be broken down by All Property, Non-Homestead property or local unit.



**Column 5 Separate or Allocated millage rates:** Report ONLY Intermediate School District Allocated millage rates in this column.

**Column 6 Extra-Voted Operating millage rates:**

**K-12 Schools:** Report the extra-voted operating millage, up to 18 mills, on the same line as the **Non-Homestead** taxable valuation was reported for the school district.

If a local school district levies a supplemental (“hold harmless”) millage, the millage rate discussed above may be less than 18 mills because the supplemental millage is levied on **ALL PROPERTIES**. Part of the millage rate of up to 18 mills will then be reported on the **All Property** line and the rest reported on the **Non-Homestead** line.

**Intermediate School Districts & Community Colleges:** Report the extra-voted operating millage.

**Column 7 Building & Site, Debt, and Sinking Fund Millage Rates**

Report any and all of the above millage rates on the line used for **All Property**. Do not report the millage rate again on the **Non-Homestead** line. If an extra line is used to report the taxable valuation of all property within a renaissance zone, report any building and site, sinking fund and/or debt millage rates on this line. A Renaissance Zone will have no other millage rate to report for the K-12 School District it is located within unless the school district has an enhancement millage.

You may require more than one copy of page three to list all of the K-12 School District, ISD and Community College information. Several copies have been included in this packet. If you need additional copies, please contact Darcy Marusich at (517) 335-1218 or marusichd@michigan.gov.

An example of a completed L-4402 Apportionment Report is included on the following worksheet. It may help answer some of the questions that you have in completing this form.

Statement Showing Taxable Valuations and Mills Apportioned by the County  
Board of

Commissioners of the County of CHIPPEWA for the Year 2004

This report is issued under the authority of P.A. 282 of 1905. Filing of this report is mandatory. Failure to complete and file this report may result in a penalty of \$100.

penalty of \$100.

		Millages			
1 Taxing Gov. Authority	2 Taxable Valuation	3 Separate or Allocated	Extra Voted		6  Purpose
			4 Operating	5 Bldg.Site/Debt	
State Education Tax	802,649,760	6.0000			
County	802,649,760		8.5273		OPER 6.0373 FIRE/AMB .4213 ROADS .9779
Townships:					RECYCLE .4908 JAIL .6000
BAY MILLS	34,053,400		1.0000		
BRUCE	46,529,908		2.5788		OPER 1.6057 ROADS .9731
CHIPPEWA	5,515,100		1.5546		
DAFTER	25,549,400		1.6190		
DETOUR	36,817,150		1.6009		
DRUMMOND ISLAND	82,365,190		4.5127		OPER 1.578 ROADS 2.6854 LIBRARY .2493
HULBERT	6,571,750		7.5363		OPER 1.6238 FIRE DEPT 3.00 OPER 2.9125
KINROSS CHARTER	35,716,309		3.1357		OPER 1.6425 ROADS 1.4932
PICKFORD	33,739,807		5.9058		OPER 1.5844 ROADS 2.8810 EMS 1.4404
RABER	26,792,800		4.1603		OPER 1.5666 ROADS 1.8991 FIRE .6946
RUDYARD	26,206,744		4.5965	1.7200	OPER 1.6310 ROADS 1.9770 BLACKTOP .9885
SOO	78,198,000		1.6203		
SUGAR ISLAND	26,882,521		11.5990		SEE BELOW*
SUPERIOR	29,352,620		1.6250		
TROUT LAKE	18,098,100		1.5861		
WHITEFISH	47,748,685		2.9657		OPER 1.562 LIBRARY .4570 FIRE/AMB .9467
					*SUGAR ISLAND MILLAGES:
					OPER 1.5342 ROADS 2.3245 WASTE 1.8597
					FIRE DEPT 1.3946 ROADS 2.9907 AMB 1.4953

Once Completed, mail to: Michigan Department of Treasury, State Tax Commission, Treasury Building,  
Lansing, Michigan 48922.

Continued on page 2

Statement Showing Taxable Valuations and Mills Apportioned by the County

Board of Commissioners of the County of CHIPPEWA for the Year 2004

This report is issued under the authority of P.A. 282 of 1905. Filing of this report is mandatory. Failure to complete and file this report may result in a penalty of \$100.

7 Taxing	8 Taxable	9 Total	10 Dollars of
Gov. Authority	Valuation	Tax Rates	Ad Valorem Taxes Levied
Cities:			
			-
SAULT STE MARIE	242,512,276	21.0550	5,106,095.97
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
Villages:			
			-
DETOUR VILLAGE	12,630,600	13.7635	173,841.26
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-

It is Important That All City ad Valorem Taxes Be Entered On This Sheet. County Board Of Commissioners Do Not Certify City Or Village Rax Rates. These Rates Are For Informational Purposes Only. List All School Districts On Page 3.

I hereby certify that this report is a true statement of the taxable valuation of each assessing district and of all ad valorem millages apportioned by the County Board of Commissioners of the

CERTIFICATION

County of CHIPPEWA for the year 2004

Signature of County Equalization Director  
SHARON H. KENNEDY, EQUALIZATION DIRECTOR

NOTARIZATION

Notary Public  
CHIPPEWA County, Michigan

STATE OF MICHIGAN  
County of CHIPPEWA } ss

Subscribed before me this 18TH  
day of year 2004  
My commission expires 12/13/2006

**Statement Showing Taxable Valuations and Mills Apportioned by the County Board of Commissioners of the County of CHIPPEWA for the Year 2017**

[illegible]

Continued on page 4

Statement Showing Taxable Valuations and Mills Apportioned by the County

Board of

Commissioners of the County of CHIPPEWA for the Year 2004

This report is issued under the authority of P.A. 282 of 1905. Filing of this report is mandatory. Failure to complete and file this report may result in a penalty of \$100.

1 All Property	Non Home- Stead	2  School Districts Name and Code	3  Township/City Where Located	4  Taxable Valuation	Millages			8  County Use (Notes)
					5 ISD Only Allocated	6 Operating	7 Extra Voted Bldg.Site/Debt	
X		SAULT AREA 17010	CITY OF SAULT STE MARIE	242,512,276			2.5000	
	X		CITY OF SAULT STE MARIE	109,470,225		17.9604		
X			BRUCE TWP	45,976,670			2.5000	
	X		BRUCE TWP	10,366,951		17.9604		
X			DAFTER TWP	15,580,100			2.5000	
	X		DAFTER TWP	5,520,755		17.9604		
X			SOO TWP	78,198,000			2.5000	
	X		SOO TWP	28,360,501		17.9604		
X			SUGAR ISLAND	26,882,521			2.5000	
	X		SUGAR ISLAND	16,883,269		17.9604		
X		DETOUR SCHOOL 17050	DETOUR TWP	36,817,150			3.5990	
	X		DETOUR TWP	19,784,336		18.0000		
X			DRUMMOND ISL TWP	82,365,190			3.5990	
	X		DRUMMOND ISL TWP	53,825,390		18.0000		
X			RABER TWP	14,700,900			3.5990	
	X		RABER TWP	8,030,208		18.0000		
X		PICKFORD SCHOOL 17090	BRUCE TWP	553,238			7.0000	
	X		BRUCE TWP	120,613		18.0000		
X			PICKFORD TWP	33,739,807			7.0000	
	X		PICKFORD TWP	10,372,424		18.0000		
X			RABER TWP	12,029,200			7.0000	
	X		RABER TWP	6,435,800		18.0000		

IF YOU NEED MORE ROOM, DUPLICATE THIS SHEET  
RIGHT CLICK ON THE 'Page 4 - Schools' TAB BELOW  
SELECT 'Move or Copy'  
IN THE 'Before Sheet' BOX, CLICK ON 'move to end'  
CLICK IN THE 'Create a Copy' BOX  
CLICK OK

Statement Showing Taxable Valuations and Mills Apportioned by the County

Board of

Commissioners of the County of CHIPPEWA for the Year 2004

This report is issued under the authority of P.A. 282 of 1905. Filing of this report is mandatory. Failure to complete and file this report may result in a penalty of \$100.

1 All Property	Non Home- Stead	2  School Districts Name and Code	3  Township/City Where Located	4  Taxable Valuation	Millages			8  County Use (Notes)
					5 ISD Only Allocated	6 Operating	7 Extra Voted Bldg.Site/Debt	
X		RUDYARD SCHOOL 17110	DAFTER TWP	4,694,100			6.0500	
	X		DAFTER TWP	1,679,870		16.8009		
X			KINROSS CHTR TWP	35,716,309			6.0500	
	X		KINROSS CHTR TWP	18,259,245		16.8009		
X			RUDYARD TWP	26,206,744			6.0500	
	X		RUDYARD TWP	9,145,607		16.8009		
X			TROUT LAKE TWP	18,098,100			6.0500	
	X		TROUT LAKE TWP	11,416,046		16.8009		
X		BRIMLEY AREA 17140	BAY MILLS TWP	34,053,400			7.5600	
	X		BAY MILLS TWP	19,478,570		18.0000		
X			CHIPPEWA TWP	5,515,100			7.5600	
	X		CHIPPEWA TWP	3,854,707		18.0000		
X			DAFTER TWP	5,275,200			7.5600	
	X		DAFTER TWP	1,609,126		18.0000		
X			SUPERIOR TWP	29,352,620			7.5600	
	X		SUPERIOR TWP	14,476,065		18.0000		
X		WHITEFISH SCHOOL 17160	WHITEFISH TWP	47,748,685			-	
	X		WHITEFISH TWP	33,909,407		18.0000		
X		TAHQUAMENON 48040	HULBERT TWP	6,571,750			1.6500	
	X		HULBERT TWP	4,481,628		18.0000		
X		LES CHENEaux 49040	RABER TWP	62,700			2.9851	
	X		RABER TWP	-		18.0000		
X		EUP ISD 17000	TOTAL COUNTY	802,649,760	0.1976	0.7922		

IF YOU NEED MORE ROOM, DUPLICATE THIS SHEET  
RIGHT CLICK ON THE 'Page 4 - Schools' TAB BELOW  
SELECT 'Move or Copy'  
IN THE 'Before Sheet' BOX, CLICK ON 'move to end'  
CLICK IN THE 'Create a Copy' BOX  
CLICK OK

**2004 TAX RATE REQUEST**  
**MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS**

County	<b>CHIPPEWA</b>	2004 Taxable Value	\$
Local Government Unit (County, Township, City, Village, K-12 Scho			
<b>ENTER NAME OF UNIT OR AUTHORITY LEVYING MILLAGE HERE</b>			

**PLEASE READ THE  
INSTRUCTIONS ON  
THE REVERSE SIDE  
CAREFULLY.**

You must complete this form for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec. 211.119.

The following tax rates have been authorized for levy on the 2004 tax roll.

[illegible]

Prepared by	Telephone Number	Title <b>Equalization Director</b>	Date <b>1/6/2005</b>
-------------	------------------	---------------------------------------	-------------------------

As the representatives for the local government unit named above, we certify that these requested tax levy rates have been reduced, if necessary, to comply with the state constitution (Article 9, Section 31), and that the requested levy rates have also been reduced, if necessary, to comply with MCL Sections 211.24e, 211.34, and for LOCAL school districts which levy a Supplemental (Hold Harmless) Millage, MCL 380.1211(3).

<input type="checkbox"/> Clerk	Signature	Type Name	Date
<input type="checkbox"/> Secretary			
<input type="checkbox"/> Chairperson	Signature	Type Name	Date
<input type="checkbox"/> President			

*\*Under Truth in Taxation, MCL Section 211.24e, the governing body may decide to levy a rate which will not exceed the maximum authorized rate allowed in column 9. A public hearing and determination is required for an operating levy which is larger than the base tax rate but not larger than the rate in column 9.*

**\*\* IMPORTANT:** See instructions on the reverse side for the correct method of calculating the millage rate in column (5).

- [1]  
**UPDATE TO CURRENT YEAR ON THE TOP OF PAGE 1 OF THE L-4402. THE DATES WILL FILL IN AUTOMATICALLY.**
- [2]  
**ENTER "NA" IN COLUMN 5  
AFTER ANY DEBT MILLAGES BELOW.**
- [3]  
**ENTER HEADLEE REDUCTION FRACTION OF 1.0 OR LESS HERE.**
- [4]  
**ENTER TRUTH IN ASSESSING OR TRUTH IN EQUALIZATION FRACTION OF 1.0 OR LESS HERE.**